61A202 (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

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GNC # C	

2014 PUBLIC SERVICE COMPANY PROPERTY TAX RETURN FOR RAILROAD CAR LINE

For Year Ending December 31, 2013

File by April 30, 2014 with: Office of Property Valuation Public Service Section Fourth Floor, Station 32 501 High Street Frankfort, Kentucky 40601-2103 (502) 564-8175 Fax (502) 564-8192

<u> </u>		1					Fax (302) 30	04-0192		
(Office use only) Place current taxpayer mailing label here. DO NOT DISTURB EXISTING LABEL INFORMATION Complete items A–F and PART I through PART III below. A. Taxpayer Name B. Taxpayer Central Office Address					Kentucky Revised Statute 136.120 grants the Department of Revenue the authority to value and assess all of the property of any person or business performing any public service, including railroad car line companies which operate any kind of railroad car in or through Kentucky including, but not limited to, flat, tank, refrigerator, passenger, sleeping, freight or similar type car. This return must be filed on or before April 30 of each year, covering the movement of cars in Kentucky during the preceding calendar year. The Office of Property Valuation will determine the value of rolling stock of each company allocable to Kentucky, based on 100 percent of fair cash value, and notify the taxpayer of the assessment. A taxpayer may request a 30-day extension to file if good cause exists and if requested before the due date of the tax return (KRS 136.130). All late filings will be subject to a minimum penalty of 10 percent of the total taxes due. The penalty for failure to file is 20 percent of the total taxes due (KRS 132.290). Furthermore, anyone who					
				willfu day a F. (C For a	ully fail after Ap Complet agents, e	ls to file shall boril 30 (KRS 13 e if different fr etc., a current p	pe fined \$1,66.990). om items A	,000, and \$50 for each A-B) torney must be on file		
C. Telephone ()	Fax No. ()			tucky Departn lls and all co				
D. Taxpayer I	Federal ID Num	ber:		Nam	ne					
E. Type Own	ership:			Title	ress					
		rship Foreign								
☐ Partnershi	p ⊔ Other (sp	ecify)		Telep	hone (_)	Fax N	lo. ()		
PART I	include loaded a mileage in Kenti you have more t	traveled by each class ond unloaded miles. T ucky (Part III). If addith han one car mark, also he cars traveled in Ker	The total miles travele tional space is needed a attach a separate sch	ed over l, attacl	each r h a sepa	ailroad in Ker arate schedule	ntucky (Pa e or make o	rt I) must equal total copies of this page. If		
Nan	ne of Railroad Over V Traveled in Kentu	Which Cars	Kind or Class of Cars			rk(s) Identified terchanges		Traveled Over Each lroad in Kentucky		
		t equal the total of Col e reverse side for each ca		tal fleet	of rolli	TOTAL	completing	Part III Summary		
PART III SUMMARY	traveled everywh and total mileage	frigerator, tank or other iere must pertain to Col in Kentucky must inclu iere during calendar yea	umn B total number of ide loaded and unloade	units fed miles	forward s. You n	ed from Part II nust attach a su	. Total mile mmarized	es traveled everywhere schedule of total miles		
A Car Class	B Total Number of Units (Cars) in in Total Fleet of Rolling Stock (Forwarded from Part II, Col. G)	C Total Miles Traveled Everywhere in the U.S., Canada and Mexico by Total Fleet of Rolling Stock	D Total Mileage in Kentucky (Forwarded from Part I)	Ker Pe (To	E F Total Kentucky Total Fleet Percent Value (Total D (Forwarded from Part II, Col. K, Total C) Totals)		e d from ol. K,	G Total Kentucky Taxable Value (E x F)		
1. Refrigerator	Tart II, Col. Gy	or Rolling Stock	Hom rare i)	10	itai e)	Total	?)	(EXI)		
2. Tank										
3. Other										
TOTALS										
me and to the b	est of my knowled	perjury, that this return dge and belief is a true	e, correct and complete	e returi	n.	edules and sta				
	Signature		-	Title				Date		

PART II

2014 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2013) DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK OWNED AND/OR LEASED

Instructions and/or Explanation for Completing Part II, A Through K and Bottom Line Totals

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money *must* be expressed in US currency at the rate of exchange on December 31, 2013.
- C. Age is determined by year of purchase or acquisition whether equipment is new or used. New or used railcars purchased or acquired in the prior year are age 1 and so forth. You should contact your lessor for leased car ages or report the year the lease agreements originated.
- D. Report the car number, or the first and last numbers in the car numbering series, for **all** cars in your total fleet of rolling stock (owned and/or leased) whether they traveled in Kentucky or not.
- E. Report Car Mark, also known as Car Initial, assigned to your car number or series whether registered or not in The Official Railway Equipment Register.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the amount you paid for each rail car in the car numbering series. Improvements must be reported on a separate line at the year and age of the actual improvement. Contact your lessor for unit cost of leased cars or multiply your yearly lease payment by factor nine.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 29+ are the year 2014 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G* and Column K** as instructed below.

Ca	r Class	$\underline{}$ if additional sp (check one) \square Refr ust be expressed in U	igerator	□ Tan		her (specify)	pies of this page for each	car ciass.	
C		D	Е	F	G	Н	I	J	K
Age by Y Purch or Acqu Whether	Year of nase nasition r New	Car No. or First and Last No. of Series for Total Fleet of Rolling Stock Whether Traveled in KY or Not	Reporting Car Mark Also Known as	A.A.R. Car Type Code	Number of Units (Cars in Number Series)	Unit Cost and Improvements	Total Cost (Col. G x Col. H)	Factor	Fleet Value (Col. I x Col. J)
2013	1					\$	\$.910	\$
2012	2							.851	
2011	3							.818	
2010	4							.774	
2009	5							.696	
2008	6							.683	
2007	7							.626	
2006	8							.588	
2005	9							.533	
2004	10							.507	
2003	11							.464	
2002	12							.418	
2001	13							.372	
2000	14							.332	
1999	15							.299	
1998	16							.266	
1997	17							.237	
1996	18							.213	
1995	19							.192	
1994	20							.188	
1993	21							.188	
1992	22							.188	
1991	23							.188	
1990	24							.188	
1989	25							.188	
1988	26							.188	
1987	27							.188	
1986	28							.188	
1985 & Prior	29+							.188	
& F110F	47+				*			.100	**

TOTALS

^{*}Carry the total number of units from the above total line of Column G to the front, Part III, Column B. **Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.